



# NORFOLK

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February 11, 2016

To the Honorable Council  
City of Norfolk, Virginia

Re: Ordinance Granting an Exemption from Real Estate  
Taxes for Real Property of St. Thomas A.M.E. Zion  
Church Retroactive to July 1, 2013

**R-3**

Dear Ladies and Gentlemen:

This agenda item is an application for tax relief from St. Thomas A.M.E. Zion Church ("St. Thomas"), a church which failed to properly maintain its exemption, failed to complete the required forms. The Assessor is satisfied that the property houses a church and ancillary buildings and qualifies for the exemption with reason for assessment being the Church's failure to complete the required paperwork. The application requests that it be relieved of the consequences of failing to perfect the exemption to which it was entitled. The ordinance grants the exemptions retroactive to July 1, 2013 in the amount of \$47,160.71 and forgives \$6,387.55, which St. Thomas owes the City for nuisance abatement.

Respectfully submitted,

Bernard A. Pishko  
City Attorney

Recommendation: Adopt Ordinance

Form and Correctness Approval: By Martha P. McBurn  
Office of the City Attorney

NORFOLK, VIRGINIA

Contents Approved:

By Pahl  
DEPT.**ORDINANCE No.**

AN ORDINANCE GRANTING AN EXEMPTION FROM REAL  
ESTATE TAXES FOR REAL PROPERTY OF ST. THOMAS  
A.M.E. ZION CHURCH RETROACTIVE TO JULY 1, 2013.

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WHEREAS, St. Thomas A.M.E. Zion Church ("St. Thomas")  
has filed an application for exemption from real estate taxes  
for nine parcels of real property; and

WHEREAS, such application was filed pursuant to the  
provisions of §24-212.5 of the Norfolk City Code, 1979, as  
amended; and

WHEREAS, each parcel is exempt pursuant to Article X,  
§ (6) (a) (2) of the Virginia Constitution; and

WHEREAS, each parcel was removed from tax exempt  
status as of July 1, 2013, because St. Thomas failed to file  
triennial recertification applications for the parcels; and

WHEREAS, St. Thomas owes the City \$6,387.55 for a  
nuisance abatement on Parcel. No. 2379-4600; and

WHEREAS, the revenue impact to the City and its  
taxpayers for granting retroactive exemption and forgiving the  
nuisance abatement is \$47,160.71; and

WHEREAS, the Council has considered other criteria, facts and circumstances deemed pertinent to the adoption of this ordinance; and

WHEREAS, it is the desire of this Council that St. Thomas's for retroactive exemption to July 1, 2013 be granted; now and the \$6,387.55, which St. Thomas owes the City for nuisance abatement be forgiven, therefore,

BE IT ORDAINED by the Council of the City of Norfolk:

Section 1:- That St. Thomas A.M.E. Zion Church is hereby granted an exemption for Parcel No. 8293-1702, Parcel No. 8293-2600, Parcel No. 8293-1725, Parcel No. 2379-4700, Parcel No. 3306-9100, Parcel No. 2379-4600, Parcel No. 1968-1800, Parcel No. 1968-1700 and Parcel No. 1968-1900 retroactive to July 1, 2013.

Section 2:- That the tax exemption granted herein is based on the Council's finding that the St. Thomas A.M.E. Zion Church is a religious organization within the meaning of Article X, Section 6, Subsection (a)(2) of the Constitution of Virginia, 1971, and §24-212.5 of the Norfolk City Code, 1979, as amended.

Section 3:- That \$6,387.55, which St. Thomas owes the City for nuisance abatement, is hereby forgiven.

Section 4:- That this ordinance shall be in effect from and after the date of its adoption.